

SCANNED JUN 29 2000 MAY 15 2000

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

OMB No. 1545-0047

1999

This Form is Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1999 calendar year, OR tax year period beginning 1999, and ending

B Check if:

- ☐ Change of address
- ☐ Initial return
- ☐ Final return
- ☐ Amended (required also state reporting)

FK 91-1161701 1999 29 31 6 IB 090
ASSOCIATED RECREATION COUNCIL
GROUP RETURN
100 DEXTER AVE N NO
SEATTLE WA 98109-5102

D Employer identification number

E Telephone number
206-684-7078

F Check ☐ if exemption application is pending

G Type of organization: ☒ Exempt under section 501(c)(3) (insert number) OR ☐ section 4947(a)(1) nonexempt charitable trust
Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? ☒ Yes ☐ No

(b) If "Yes," enter the number of affiliates for which this return is filed: 36

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN): 62757

J Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify):

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 15.)

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a	803,152	
b Indirect public support	1b	101,535	
c Government contributions (grants)	1c	334,111	
d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ noncash \$)	1d	1,238,798	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	594,080	
3 Membership dues and assessments	3		
4 Interest on savings and temporary cash investments	4	66,986	
5 Dividends and interest from securities	5		
6a Gross rents	6a		
b Less: rental expenses	6b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	N/A	
7 Other investment income (describe)	7	N/A	
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	
b Less: cost or other basis and sales expenses	(B) Other	8b	
c Gain or (loss) (attach schedule)	8c		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	N/A	
9 Special events and activities (attach schedule)			
a Gross revenue (not including \$ of contributions reported on line 1a)	9a		
b Less: direct expenses other than fundraising expenses	9b		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	N/A	
10a Gross sales of inventory, less returns and allowances	10a		
b Less: cost of goods sold	10b		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	N/A	
11 Other revenue (from Part VII, line 103)	11	N/A	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	7219,864	
13 Program services (from line 44, column (B))	13	7,105,336	
14 Management and general (from line 44, column (C))	14		
15 Fundraising (from line 44, column (D))	15	24,260	
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 13 and 14, column (A))	17	7,129,596	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	90,268	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	1,925,901	
20 Other changes in net assets or fund balances (attach explanation)	20		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	2,016,169	

Part I Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 19.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc.	25			
26	Other salaries and wages	26	345,927		
27	Pension plan contributions	27	-		
28	Other employee benefits	28	39,636		
29	Payroll taxes	29	456,217		
30	Professional fundraising fees	30	-		
31	Accounting fees	31	-		
32	Legal fees	32	-		
33	Supplies	33	831,629		24,260
34	Telephone	34	8,346		
35	Postage and shipping	35	18,443		
36	Occupancy	36	-		
37	Equipment rental and maintenance	37	159,391		
38	Printing and publications	38	-		
39	Travel	39	175,464		
40	Conferences, conventions, and meetings	40	-		
41	Interest	41	-		
42	Depreciation, depletion, etc. (attach schedule)	42	-		
43	Other expenses (itemize): a	43a	-		
b		43b	72,893		
c		43c	542,625		
d		43d	664,945		
e		43e	676,470		
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	7129596	7,105,336	24,260

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part II Statement of Program Service Accomplishments (See Specific Instructions on page 22.)

What is the organization's primary exempt purpose? PROVIDE RECREATION/EDUCATION/ACTIVITIES

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

What is the organization's primary exempt purpose? <u>PROVIDE RECREATION/EDUCATION/ACTIVITIES</u>		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	SEATTLE DEPT. OF PARKS, RECREATION, ADVISORY COUNCIL PROGRAM COSTS FOR RECREATIONAL ACTIVITIES HELD AT COMMUNITY CENTERS (Grants and allocations \$ _____)	7105,336
b	_____ (Grants and allocations \$ _____)	
c	_____ (Grants and allocations \$ _____)	
d	_____ (Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	7105,336

Part IV Balance Sheets (See Specific Instructions on page 22.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year	(B) End of year
Assets	45 Cash—non-interest-bearing	696,911	45 339,337
	46 Savings and temporary cash investments	126,046	46 173,773
	47a Accounts receivable	47a	47c
	b Less: allowance for doubtful accounts	47b	47c
	48a Pledges receivable	48a	48c
	b Less: allowance for doubtful accounts	48b	48c
	49 Grants receivable	49	49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)	50	50
	51a Other notes and loans receivable (attach schedule)	51a	51c
	b Less: allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use	52	52
	53 Prepaid expenses and deferred charges	53	53
	54 Investments—securities (attach schedule)	54	54
	55a Investments—land, buildings, and equipment: basis	55a	55c
	b Less: accumulated depreciation (attach schedule)	55b	55c
56 Investments—other (attach schedule)	56	56	
57a Land, buildings, and equipment: basis	57a	57c	
b Less: accumulated depreciation (attach schedule)	57b	57c	
58 Other assets (describe)	58	58	
59 Total assets (add lines 45 through 58) (must equal line 74)	1957327	59 2072110	
Liabilities	60 Accounts payable and accrued expenses	60	60
	61 Grants payable	61	61
	62 Deferred revenue	62	62
	63 Loans from officers, directors, trustees, and key employees (attach schedule)	63	63
	64a Tax-exempt bond liabilities (attach schedule)	64a	64b
	b Mortgages and other notes payable (attach schedule)	64b	64b
65 Other liabilities (describe: <u>payroll taxes</u>)	31,426	65 55941	
66 Total liabilities (add lines 60 through 65)	31,426	66 55941	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.		
	67 Unrestricted	67	1997,823
	68 Temporarily restricted	68	18,346
	69 Permanently restricted	69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.		
	70 Capital stock, trust principal, or current funds	70	
	71 Paid-in or capital surplus, or land, building, and equipment fund	71	
	72 Retained earnings, endowment, accumulated income, or other funds	1925901	72
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)	1925901	73 2016,169
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	1957327	74 2072110

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A

**Reconciliation of Revenue per Audited
Financial Statements with Revenue per
Return (See Specific Instructions, page 24.)**

a Total revenue, gains, and other support per audited financial statements. . . ▷

b Amounts included on line **a** but not on line 12, Form 990:

(1) Net unrealized gains
on investments . . . \$ _____

(2) Donated services and use of facilities \$

(3) Recoveries of prior year grants . . . \$ _____

(4) Other (specify):
..... \$

Add amounts on lines (1) through (4) >

c Line a minus line b. ▶

d Amounts included on line 12, Form 990 but not on line a:

(1) Investment expenses
not included on line
6b, Form 990 \$ _____

(2) Other (specify):
..... \$

Add amounts on lines (1) and (2) ▶

e Total revenue per line 12, Form 990
(line c plus line d) ▶

a 7.219864

A horizontal beam is shown, fixed to a vertical wall on the left. A downward force, labeled 'b', is applied at the left end of the beam. A clockwise moment, labeled 'C', is applied at the right end of the beam. The wall is indicated by a hatched area on the left.

c. 7219864

d	
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7219864

Part IV-B

Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expenses and losses per audited financial statements , , ▶

b Amounts included on line a but not on line 17, Form 990:

(1) Donated services and use of facilities \$

(2) Prior year adjustments reported on line 20.

Form 990 \$ _____

(3) Losses reported on _____

line 20, Form 990 \$
(4) Other (specify): _____

Add amounts on lines (1) through (4) ▶

c Line a minus line b

d Amounts included on line 17, Form 990 but not on line a:

(1) Investment expenses
not included on line
6b, Form 990. \$ _____


(2) Other (specify):
..... \$

Add amounts on lines (1) and (2)

e Total expenses per line 17, Form 990
(line c plus line d) ▶

a	7.129596
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b	0
c	7129596

d	
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712 9590

Part V

List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 24.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If "Yes," attach schedule—see Specific Instructions on page 25.

Part VI Other Information (See Specific Instructions on page 25.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
78b If "Yes," has it filed a tax return on Form 990-T for this year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
80b If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81. 81a		
81b Did the organization file Form 1120-POL for this year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions for reporting in Part III.) 82b		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84a Did the organization solicit any contributions or gifts that were not tax deductible?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		N/A
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		N/A
c Dues, assessments, and similar amounts from members 85c		N/A
d Section 162(e) lobbying and political expenditures 85d		N/A
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e		N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f		N/A
g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 86a		N/A
b Gross receipts, included on line 12, for public use of club facilities. 86b		N/A
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders. 87a		N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b		N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		<input checked="" type="checkbox"/>
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> ; section 4912 <input type="checkbox"/> ; section 4955 <input type="checkbox"/>		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.		<input checked="" type="checkbox"/>
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 89c		NONE
d Enter: Amount of tax on line 89c, above, reimbursed by the organization. 89d		NONE
90a List the states with which a copy of this return is filed <input type="checkbox"/> <u>WASHINGTON</u>		
b Number of employees employed in the pay period that includes March 12, 1999. (See inst.) 90b		520
91 The books are in care of <input type="checkbox"/> <u>DOLARIS CHARLTON</u> Telephone no. <input type="checkbox"/> <u>206-233-7005</u>		
Located at <input type="checkbox"/> <u>100 DEXTER AVE. N., SEATTLE, WA</u> ZIP + 4 <input type="checkbox"/> <u>98109-3300</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year 92		

Part VII	Analysis of Income-Producing Activities (See Specific Instructions on page 29.)
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Enter gross amounts unless otherwise indicated.

Enter gross amounts unless otherwise indicated.		Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
		(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93	Program service revenue:					
a	PROGRAM FEES					5,914,080
b						
c						
d						
e						
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					
95	Interest on savings and temporary cash investments					66,986
96	Dividends and interest from securities					
97	Net rental income or (loss) from real estate:					
a	debt-financed property					
b	not debt-financed property					
98	Net rental income or (loss) from personal property					
99	Other investment income					
100	Gain or (loss) from sales of assets other than inventory					
101	Net income or (loss) from special events					
102	Gross profit or (loss) from sales of inventory					
103	Other revenue: a					
b						
c						
d						
e						
104	Subtotal (add columns (B), (D), and (E))					5,981,066
105	Total (add line 104, columns (B), (D), and (E))					5,981,066

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 30.)

[illegible]

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 30.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

urn, including accompanying schedules and statements, and to the best of my knowledge
er (other than officer) is based on all information of which preparer has any knowledge.

**SCHEDULE A
(Form 990)**

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

OMB No. 1545-0047

1999

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

ASSOCIATED RECREATION COUNCIL - GROUP RETURN

Employer identification number

91-11671701

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000 ▶		NONE		

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 1 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		NONE

Part III Statements About Activities

- 1** During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?

If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2** During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

If the answer to any question is "Yes," attach a detailed statement explaining the transactions.

- 3** Does the organization make grants for scholarships, fellowships, student loans, etc.?

4a Do you have a section 403(b) annuity plan for your employees?

b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)

Part IV Reason for Non-Private Foundation Status (See pages 2 through 4 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives: **(1)** more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2)** no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☒ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6). If they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 4 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above
SEE ATTACHMENT 2	

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 4 of the instructions.)

NOT APPLICABLE

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received.					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose.					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.					
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22.					
24 Line 23 minus line 17.					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1995 through 1998 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts.					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d
e Public support (line 26c minus line 26d total)					26e
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____					
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (1998) _____ (1997) _____ (1996) _____ (1995) _____					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c
d Add: Line 27a total _____ and line 27b total _____					27d
e Public support (line 27c total minus line 27d total).					27e
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)).					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)).					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1995 through 1998, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See page 4 of the instructions.)					

NOT APPLICABLE

Part V**Private School Questionnaire** (See page 4 of the instructions.)

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31	
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35	

NOT APPLICABLE

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 6 of the instructions.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)Check here ☐ a ☐ if the organization belongs to an affiliated group.Check here ☐ b ☐ if you checked "a" above and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
If the amount on line 40 is— The lobbying nontaxable amount is— Not over \$500,000 20% of the amount on line 40. Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000		41	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the instructions for lines 45 through 50 on page 7 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
45 Lobbying nontaxable amount.					
46 Lobbying ceiling amount (150% of line 45(e)).					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e)).					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 8 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers.			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h).			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- | | Yes | No |
|--------|-----|--------------|
| 51a(i) | | X |
| a(ii) | | X |
| b(i) | | X |
| b(ii) | | X |
| b(iii) | | X |
| b(iv) | | X |
| b(v) | | X |
| b(vi) | | X |
| c | | X |

(i) Cash	51a(i)		
(ii) Other assets	a(ii)		
b Other transactions:			
(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		
(iii) Rental of facilities, equipment, or other assets	b(iii)		
(iv) Reimbursement arrangements	b(iv)		
(v) Loans or loan guarantees	b(v)		
(vi) Performance of services or membership or fundraising solicitations	b(vi)		
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:			

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If “Yes,” complete the following schedule:

[illegible]

ATTACHMENT 1

Associated Recreation Council
Group Return
100 Dexter Ave. N
Seattle, WA 98109.

Federal I.D. No. 91-1161701

List of Officers, Directors, Trustees, and Key Employees

(A) Name and Address	(B) Title and Average hours per week devoted to position	(C) Compensation	(D) Contributions to employee benefit plan & deferred compensation	(E) Expense Acct. and other allowances
Jackie Ramels 5722 SW Admiral Way Seattle, WA 98116	President 3 Hours	0	0	0
Julie Morse 15122 46th Pl W. Lynnwood, WA 98037	V. President 1 Hour	0	0	0
Anna Martin 5418 57th Ave S Seattle, WA 98118	Secretary 1 Hour	0	0	0
Paul Silva P.O. Box 926 Bothell, WA 98041	Director 2 Hours	0	0	0
Thom Langley 10115 Greenwood Ave. N, #254, Seattle, WA 98133	Director 1/2 Hour	0	0	0
Art Johnson 18104 NE 197th Pl. Woodinville, WA 98072	Director 1/2 Hour	0	0	0
Cheryl L. Dyer 1743 NW 61st Seattle, WA 98107	Director 1/2 Hour	0	0	0
Edward Hiroo 25913 141th Ave. SE Kent, WA 98042	Director 1/2 Hour	0	0	0

(A)Name and Address	(B)Title and Average hours per week devoted to position	(C)Compensation	(D)Contributions to employee benefit plan &deferred compensation	(E)Expense Acct. and other allowances
Sandra Jeffcoat 1735 S. Pearl St. Seattle, WA 98108	Director 1/2 Hour	0	0	0
Cleo Peifer 4746 Delridge Way SW Seattle, WA 98106	Director 1/2 Hour	0	0	0
Bruce Bentley 1613 SW Austin Seattle, WA 98106	Director 1/2 Hour	0	0	0
Beverly Anderson 3730 S 148th St., Apt.4, Tukwila, WA 98168	Director 1/2 Hour	0	0	0
Susan Harmon 7958 32nd Ave. SW Seattle, WA 98126	Director 1/2 Hour	0	0	0
Raymond E. Mason 5147 S. Leo St. Seattle, WA 98178	Director 1/2 Hour	0	0	0
William Lowe 2107 E. Republican Seattle, WA 98112-4003	Director 1/2 Hour	0	0	0
Bill Keller c/o Associated Rec. Council, 100 Dexter Ave. N Seattle WA 98109	Executive Director 10 Hours	0	0	0

ATTACHMENT 2

Associated Recreation Council
Group Return
100 Dexter Ave. N
Seattle, WA 98109.

Federal I.D. No. 91-1161701

<u>Tax Number</u>	<u>(A)Name of Supported Organization</u>	<u>(B)Box No.</u>
51-0209850	Sports Advisory Council	13
51-0208294	Jefferson Advisory Council	13
51-0208300	Camp Long Advisory Council	13
51-0208303	Southwest Advisory Council & Pool	13
51-0208304	Langston Hughes Advisory Council	13
51-0208305	Miller Advisory Council	13
51-0208306	Garfield Advisory Council & Pool	13
51-0208308	Alki Advisory Council & Pool	13
91-0863529	Special Programs Advisory Council & Pool	13
51-0208310	Rainier Beach Advisory Council & Pool	13
51-0208365	Rainier Advisory Council	13
51-0208311	Ballard Advisory Council & Pool	13
51-0208316	Loyal Heights Advisory Council	13
51-0208319	Magnolia Advisory Council	13
51-0208322	Queen Anne Advisory Council & Pool	13
51-0208328	Hiawatha Advisory Council	13
51-0208332	Senior Adults Advisory Council	13
51-0208336	Meadowbrook Advisory Council & Pool	13
51-0208342	Van Asselt Advisory Council	13
51-0208348	High Point Advisory Council	13
91-1186082	Discovery Park Advisory Council	13
51-0208352	Delridge Advisory Council	13
51-1186088	Laurelhurst Avisory Council	13
51-0208357	South Park Advisory Council	13
91-1177413	Bitter Lake Advisory Council	13
91-0910917	Music Advisory Council	13
91-1186085	Green Lake Advisory Council & Pool	13
91-1186084	Hutchinson Advisory Council	13
91-1351757	Ravenna-Eckstien Advisory Council	13
91-1186091	Tennis Advisory Council	13
91-1209760	Seattle Canoe Club Advisory Council	13
91-1190194	Seattle Rowing Advisory Council	13
91-0987497	Montlake Advisory Council	13
91-1558922	Yesler Advisory Council	13
91-1293949	Boating Advisory Council	13
91-3208854	Carkeek Park Advisory Council	13

ATTACHMENT 3

Associated Recreation Council
Group Return
100 Dexter Ave N
Seattle, WA 98109

Federal I.D. No. 91-1161701

Other Liabilities

Payroll Taxes

FICA/Medicare Payable	(536)
Washington State Unemployment	16,024
Washington State Industrial Insurance	<u>29,515</u>
	45,003
Washington State Sales Tax Collect	<u>10,938</u>
Total Other Liabilities	<u>55,941</u>